



# PRELIMINARY BUDGET DATA SHEET

## FY 2009-2010

**County:** 44 Rosebud

**District:** 0789 Birney Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

1. CERTIFIED ANB		FY 2009-2010		3 Year Avg ANB		
			*Basic	*Per ANB	*Basic	*Per ANB
*Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement
E1	BIRNEY K-8	10	21,922.00	47,151.00*	8	21,922.00
						37,722.40
2.	* DIRECT STATE AID .....					30,875.63
3.	Quality Educator .....					3,042.00
4.	At Risk Student .....					0.00
5.	Indian Education For All .....					204.00
6.	American Indian Achievement Gap .....					400.00
7.	SPECIAL EDUCATION FUNDING (FY2009-2010):					
NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?		.....				Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB		.....				149.77
Related Services Block Grant Rate [RSBG] per ANB		.....				49.92
Threshold to Determine Disproportionate Costs		.....				1.531080481
Special Education Allowable Cost Payments						
*a.	Instructional Block Grant Entitlement [IBG rate X ANB]	.....				1,497.70
*b.	Related Services Block Grant Entitlement [RSBG rate X ANB]	.....				N/A
c.	Reimbursement for Disproportionate Costs	.....				0.00
*d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]	.....				1,497.70
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
*e.	Related Services Block Grant Entitlement (Paid Directly to Coop)	.....				499.20
Required Local Match						
*f(i).	District's Required Match for IBG [7a X 0.33]	.....				494.24
f(ii).	District's Required Match for RSBG [7b X 0.33]	.....				N/A
*f(iii).	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]	.....				164.74
*f(iv).	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]	.....				658.98
Minimum Special Education Budget To Avoid Reversions						
*g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]	.....				2,156.68

County: 44 Rosebud  
 District: 0789 Birney Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures	1,243.23	0.00	0.00
Total K-12 expenditures prorated by FY08 ANB			
b. FY2007-2008 amount to avoid reversion	1,243.20	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.531080481 ) then			
[a - (b * 1.531080481)] * 0.4			

#### 8. FY2010 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	61,200.86
*c. Maximum Budget Limit	75,714.38
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	72,603.17
*e. Highest Budget With A Vote	75,714.38
*f. Highest Voted Amount (8e-8d)	3,111.21

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	48,896.66
*b. FY 2008-2009 Maximum Budget	60,298.97
*c. FY 2008-2009 ANB	7
*d. FY 2008-2009 Adopted General Fund Budget	60,298.97
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	11,402.31

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	99,226,986	99,226,986
b. FY 2008-09 County ANB (Budgeted)	1,233	614
c. County Retirement Mill Value per ANB	80.48	161.61
<b>District</b>		
d. Tax Year 2008 District Taxable Value	308,692	N/A
e. FY 2008-09 District ANB (Budgeted)	7	N/A
f. District Debt Service Mill Value Per ANB	44.10	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 44 Rosebud  
 District: 0789 Birney Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(b)	2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93
<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	20.85	N/A
(b)	2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	19,390.22	N/A
(c)	40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	475.82	N/A
(d)	District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	414,206.93	N/A
(e)	District taxable valuation (Tax Year 2008)***	308,692	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	106.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted.



# PRELIMINARY BUDGET DATA SHEET

## FY 2009-2010

**County:** 44 Rosebud

**District:** 0790 Forsyth Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

1. CERTIFIED ANB		FY 2009-2010		3 Year Avg ANB			
			*Basic	*Per ANB		*Basic	*Per ANB
*Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	FORSYTH K-6	204	21,922.00	957,922.80*	202	21,922.00	948,571.80
M1	FORSYTH 7-8	72	62,083.00	433,386.00*	65	62,083.00	391,365.00
2. * DIRECT STATE AID							659,465.27
3. Quality Educator							66,370.36
4. At Risk Student							10,939.63
5. Indian Education For All							5,630.40
6. American Indian Achievement Gap							2,400.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status?							Yes
Block Grant Rates							
Instructional Block Grant Rate [IBG] per ANB							149.77
Related Services Block Grant Rate [RSBG] per ANB							49.92
Threshold to Determine Disproportionate Costs							1.531080481
Special Education Allowable Cost Payments							
*a.	Instructional Block Grant Entitlement [IBG rate X ANB]						41,336.52
*b.	Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c.	Reimbursement for Disproportionate Costs						0.00
*d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						41,336.52
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
*e.	Related Services Block Grant Entitlement (Paid Directly to Coop)						13,777.92
Required Local Match							
*f(i).	District's Required Match for IBG [7a X 0.33]						13,641.05
f(ii).	District's Required Match for RSBG [7b X 0.33]						N/A
*f(iii).	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						4,546.71
*f(iv).	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						18,187.76
Minimum Special Education Budget To Avoid Reversions							
*g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						59,524.28

County: 44 Rosebud  
District: 0790 Forsyth Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures	48,531.91	0.00	0.00
Total K-12 expenditures prorated by FY08 ANB			
b. FY2007-2008 amount to avoid reversion	52,836.12	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.531080481 ) then			
[a - (b * 1.531080481)] * 0.4			

#### 8. FY2010 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	1,328,973.73
*c. Maximum Budget Limit	1,643,326.54
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,635,185.86
*e. Highest Budget With A Vote	1,668,812.23
*f. Highest Voted Amount (8e-8d)	33,626.37

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	1,302,624.91
*b. FY 2008-2009 Maximum Budget	1,608,837.04
*c. FY 2008-2009 ANB	270
*d. FY 2008-2009 Adopted General Fund Budget	1,666,145.44
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	306,212.13

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	99,226,986	99,226,986
b. FY 2008-09 County ANB (Budgeted)	1,233	614
c. County Retirement Mill Value per ANB	80.48	161.61
<b>District</b>		
d. Tax Year 2008 District Taxable Value	4,432,666	N/A
e. FY 2008-09 District ANB (Budgeted)	270	N/A
f. District Debt Service Mill Value Per ANB	16.42	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 44 Rosebud  
District: 0790 Forsyth Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(b)	2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93
<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	20.85	N/A
(b)	2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	509,478.19	N/A
(c)	40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	20,063.91	N/A
(d)	District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	11,040,952.79	N/A
(e)	District taxable valuation (Tax Year 2008)***	4,432,666	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	6,608.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted.



# PRELIMINARY BUDGET DATA SHEET

## FY 2009-2010

**County:** 44 Rosebud

**District:** 0791 Forsyth H S

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

1. CERTIFIED ANB		FY 2009-2010		3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1 FORSYTH HS 9-12	144	243,649.00	864,180.00	149	243,649.00	894,000.00*
2. * DIRECT STATE AID						508,529.10
3. Quality Educator						37,958.08
4. At Risk Student						3,672.07
5. Indian Education For All						3,039.60
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB						149.77
Related Services Block Grant Rate [RSBG] per ANB						49.92
Threshold to Determine Disproportionate Costs						1.531080481
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						21,566.88
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						21,566.88
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						7,188.48
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						7,117.07
f(ii). District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						2,372.20
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						9,489.27
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						31,056.15

County: 44 Rosebud  
District: 0791 Forsyth H S

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures	0.00	44,264.58	0.00
Total K-12 expenditures prorated by FY08 ANB			
b. FY2007-2008 amount to avoid reversion	0.00	30,044.08	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.531080481 ) then			
[a - (b * 1.531080481)] * 0.4			

#### 8. FY2010 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	80%
*b. BASE Budget	987,857.97
*c. Maximum Budget Limit	1,226,889.92
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,246,757.73
*e. Highest Budget With A Vote	1,296,679.69
*f. Highest Voted Amount (8e-8d)	49,921.96

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	1,036,402.37
*b. FY 2008-2009 Maximum Budget	1,295,302.13
*c. FY 2008-2009 ANB	156
*d. FY 2008-2009 Adopted General Fund Budget	1,295,302.13
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	258,899.76

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	99,226,986	99,226,986
b. FY 2008-09 County ANB (Budgeted)	1,233	614
c. County Retirement Mill Value per ANB	80.48	161.61
<b>District</b>		
d. Tax Year 2008 District Taxable Value	N/A	4,989,460
e. FY 2008-09 District ANB (Budgeted)	N/A	156
f. District Debt Service Mill Value Per ANB	N/A	31.98
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25



County: 44 Rosebud  
District: 0791 Forsyth H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(b)	2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93
<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	N/A	33.93
(b)	2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	416,319.73
(c)	40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	N/A	15,349.71
(d)	District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	N/A	14,646,544.10
(e)	District taxable valuation (Tax Year 2008)***	N/A	4,989,460
(f)	If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	9,657.00

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted.



# PRELIMINARY BUDGET DATA SHEET

## FY 2009-2010

**County:** 44 Rosebud

**District:** 0792 Lame Deer Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 LAME DEER K-6	329	21,922.00	1,540,772.80	322	21,922.00	1,508,215.80*
M1 LAME DEER 7-8	71	62,083.00	427,384.50	77	62,083.00	463,386.00*
2. * DIRECT STATE AID .....						918,856.24
3. Quality Educator .....						132,637.28
4. At Risk Student .....						70,234.83
5. Indian Education For All .....						8,139.60
6. American Indian Achievement Gap .....						76,200.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						149.77
Related Services Block Grant Rate [RSBG] per ANB .....						49.92
Threshold to Determine Disproportionate Costs .....						1.531080481
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						59,908.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						19,968.00
c. Reimbursement for Disproportionate Costs .....						62,593.98
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						142,469.98
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						19,769.64
f(ii). District's Required Match for RSBG [7b X 0.33] .....						6,589.44
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						N/A
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						26,359.08
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						106,235.08

County: 44 Rosebud  
District: 0792 Lane Deer Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures	317,050.83	0.00	0.00
Total K-12 expenditures prorated by FY08 ANB			
b. FY2007-2008 amount to avoid reversion	104,870.96	0.00	0.00
c. Reimbursement for disproportionate costs	62,593.98	0.00	0.00
If (a-b) > 0 and a > (b * 1.531080481 ) then			
[a - (b * 1.531080481)] * 0.4			

#### 8. FY2010 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	2,131,155.12
*c. Maximum Budget Limit	2,592,140.98
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	2,131,155.12
*e. Highest Budget With A Vote	2,592,140.98
*f. Highest Voted Amount (8e-8d)	460,985.86

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	2,163,323.19
*b. FY 2008-2009 Maximum Budget	2,633,621.35
*c. FY 2008-2009 ANB	392
*d. FY 2008-2009 Adopted General Fund Budget	2,163,323.19
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	0.00

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	99,226,986	99,226,986
b. FY 2008-09 County ANB (Budgeted)	1,233	614
c. County Retirement Mill Value per ANB	80.48	161.61
<b>District</b>		
d. Tax Year 2008 District Taxable Value	97,084	N/A
e. FY 2008-09 District ANB (Budgeted)	392	N/A
f. District Debt Service Mill Value Per ANB	0.25	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 44 Rosebud  
District: 0792 Lame Deer Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(b)	2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93
<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	20.85	N/A
(b)	2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	716,505.10	N/A
(c)	40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	73,538.58	N/A
(d)	District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	16,472,410.73	N/A
(e)	District taxable valuation (Tax Year 2008)***	97,084	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	16,375.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted.



# PRELIMINARY BUDGET DATA SHEET

## FY 2009-2010

**County:** 44 Rosebud

**District:** 0794 Rosebud Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 ROSEBUD K-6	37	21,922.00	174,358.80	43	21,922.00	202,607.40*
M1 ROSEBUD 7-8	17	62,083.00	102,561.00	17	62,083.00	102,561.00*
2. * DIRECT STATE AID .....						173,960.51
3. Quality Educator .....						23,916.20
4. At Risk Student .....						1,739.82
5. Indian Education For All .....						1,224.00
6. American Indian Achievement Gap .....						800.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						149.77
Related Services Block Grant Rate [RSBG] per ANB .....						49.92
Threshold to Determine Disproportionate Costs .....						1.531080481
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						8,087.58
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						8,087.58
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,695.68
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						2,668.90
f(ii). District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						889.57
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						3,558.47
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						11,646.05

County: 44 Rosebud  
District: 0794 Rosebud Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures	17,605.30	0.00	0.00
Total K-12 expenditures prorated by FY08 ANB			
b. FY2007-2008 amount to avoid reversion	12,432.03	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.531080481 ) then			
[a - (b * 1.531080481)] * 0.4			

#### 8. FY2010 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	351,419.62
*c. Maximum Budget Limit	435,724.26
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	440,421.76
*e. Highest Budget With A Vote	460,685.06
*f. Highest Voted Amount (8e-8d)	20,263.30

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	369,254.00
*b. FY 2008-2009 Maximum Budget	458,256.14
*c. FY 2008-2009 ANB	65
*d. FY 2008-2009 Adopted General Fund Budget	458,256.14
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	89,002.14

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	99,226,986	99,226,986
b. FY 2008-09 County ANB (Budgeted)	1,233	614
c. County Retirement Mill Value per ANB	80.48	161.61
<b>District</b>		
d. Tax Year 2008 District Taxable Value	1,984,050	N/A
e. FY 2008-09 District ANB (Budgeted)	65	N/A
f. District Debt Service Mill Value Per ANB	30.52	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 44 Rosebud  
 District: 0794 Rosebud Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(b)	2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93
<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	20.85	N/A
(b)	2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	145,219.19	N/A
(c)	40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	5,075.46	N/A
(d)	District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	3,133,643.45	N/A
(e)	District taxable valuation (Tax Year 2008)***	1,984,050	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	1,150.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted.



# PRELIMINARY BUDGET DATA SHEET

## FY 2009-2010

**County:** 44 Rosebud

**District:** 0795 Rosebud H S

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

1. CERTIFIED ANB		FY 2009-2010		3 Year Avg ANB		
			*Basic	*Per ANB	*Basic	*Per ANB
*Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement
H1	ROSEBUD HS 9-12	44	243,649.00	265,155.00*	39	243,649.00
						235,072.50
2.	* DIRECT STATE AID .....					227,435.39
3.	Quality Educator .....					18,899.95
4.	At Risk Student .....					0.00
5.	Indian Education For All .....					897.60
6.	American Indian Achievement Gap .....					400.00
7.	SPECIAL EDUCATION FUNDING (FY2009-2010):					
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?		.....				Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB		.....				149.77
Related Services Block Grant Rate [RSBG] per ANB		.....				49.92
Threshold to Determine Disproportionate Costs		.....				1.531080481
Special Education Allowable Cost Payments						
*a.	Instructional Block Grant Entitlement [IBG rate X ANB]	.....				6,589.88
*b.	Related Services Block Grant Entitlement [RSBG rate X ANB]	.....				N/A
c.	Reimbursement for Disproportionate Costs	.....				0.00
*d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]	.....				6,589.88
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
*e.	Related Services Block Grant Entitlement (Paid Directly to Coop)	.....				2,196.48
Required Local Match						
*f(i).	District's Required Match for IBG [7a X 0.33]	.....				2,174.66
f(ii).	District's Required Match for RSBG [7b X 0.33]	.....				N/A
*f(iii).	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]	.....				724.84
*f(iv).	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]	.....				2,899.50
Minimum Special Education Budget To Avoid Reversions						
*g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]	.....				9,489.38



County: 44 Rosebud  
 District: 0795 Rosebud H S

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures	0.00	10,041.48	0.00
Total K-12 expenditures prorated by FY08 ANB			
b. FY2007-2008 amount to avoid reversion	0.00	7,252.02	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.531080481 ) then			
[a - (b * 1.531080481)] * 0.4			

#### 8. FY2010 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	83%
*b. BASE Budget	437,345.17
*c. Maximum Budget Limit	542,884.11
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	535,281.06
*e. Highest Budget With A Vote	542,884.11
*f. Highest Voted Amount (8e-8d)	7,603.05

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	401,797.85
*b. FY 2008-2009 Maximum Budget	499,733.74
*c. FY 2008-2009 ANB	37
*d. FY 2008-2009 Adopted General Fund Budget	499,733.74
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	97,935.89

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	99,226,986	99,226,986
b. FY 2008-09 County ANB (Budgeted)	1,233	614
c. County Retirement Mill Value per ANB	80.48	161.61
<b>District</b>		
d. Tax Year 2008 District Taxable Value	N/A	2,563,523
e. FY 2008-09 District ANB (Budgeted)	N/A	37
f. District Debt Service Mill Value Per ANB	N/A	69.28
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 44 Rosebud  
District: 0795 Rosebud H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(b)	2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93
<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	N/A	33.93
(b)	2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	164,739.81
(c)	40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	N/A	3,065.93
(d)	District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	N/A	5,693,648.76
(e)	District taxable valuation (Tax Year 2008)***	N/A	2,563,523
(f)	If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	3,130.00

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted.



# PRELIMINARY BUDGET DATA SHEET

## FY 2009-2010

**County:** 44 Rosebud

**District:** 0796 Colstrip Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 COLSTRIP K-6	333	21,922.00	1,559,372.40*	315	21,922.00	1,475,649.00
M1 COLSTRIP 7-8	112	62,083.00	673,036.00*	112	62,083.00	673,036.00
 2. * DIRECT STATE AID .....						1,035,436.79
3. Quality Educator .....						146,654.82
4. At Risk Student .....						11,880.25
5. Indian Education For All .....						9,078.00
6. American Indian Achievement Gap .....						29,400.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						149.77
Related Services Block Grant Rate [RSBG] per ANB .....						49.92
Threshold to Determine Disproportionate Costs .....						1.531080481
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						66,647.65
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						22,214.40
c. Reimbursement for Disproportionate Costs .....						59,615.55
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						148,477.60
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						21,993.72
f(ii). District's Required Match for RSBG [7b X 0.33] .....						7,330.75
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						N/A
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						29,324.47
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						118,186.52

County: 44 Rosebud  
District: 0796 Colstrip Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures	306,870.07	0.00	0.00
Total K-12 expenditures prorated by FY08 ANB			
b. FY2007-2008 amount to avoid reversion	103,084.84	0.00	0.00
c. Reimbursement for disproportionate costs	59,615.55	0.00	0.00
If (a-b) > 0 and a > (b * 1.531080481 ) then			
[a - (b * 1.531080481)] * 0.4			

#### 8. FY2010 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	2,258,012.43
*c. Maximum Budget Limit	2,810,381.67
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	3,343,205.42
*e. Highest Budget With A Vote	4,292,440.94
*f. Highest Voted Amount (8e-8d)	949,235.52

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	2,178,536.44
*b. FY 2008-2009 Maximum Budget	2,709,911.03
*c. FY 2008-2009 ANB	423
*d. FY 2008-2009 Adopted General Fund Budget	4,287,392.14
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	1,085,192.99

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	99,226,986	99,226,986
b. FY 2008-09 County ANB (Budgeted)	1,233	614
c. County Retirement Mill Value per ANB	80.48	161.61
<b>District</b>		
d. Tax Year 2008 District Taxable Value	90,630,187	N/A
e. FY 2008-09 District ANB (Budgeted)	423	N/A
f. District Debt Service Mill Value Per ANB	214.26	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 44 Rosebud  
District: 0796 Colstrip Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(b)	2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93
<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	20.85	N/A
(b)	2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	783,908.51	N/A
(c)	40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	58,155.86	N/A
(d)	District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	17,557,042.11	N/A
(e)	District taxable valuation (Tax Year 2008)***	90,630,187	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted.



# PRELIMINARY BUDGET DATA SHEET

## FY 2009-2010

**County:** 44 Rosebud

**District:** 0797 Colstrip H S

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

1. CERTIFIED ANB		FY 2009-2010		3 Year Avg ANB		
			*Basic	*Per ANB		
					*Basic	*Per ANB
*Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement
H1	COLSTRIP HS 9-12	247	243,649.00	1,475,948.50*	245	243,649.00
						1,464,120.00
2.	* DIRECT STATE AID					768,660.08
3.	Quality Educator					79,882.92
4.	At Risk Student					3,265.44
5.	Indian Education For All					5,038.80
6.	American Indian Achievement Gap					15,600.00
7.	SPECIAL EDUCATION FUNDING (FY2009-2010):					
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.					
	Block Grant Eligibility Status?					Yes
	Block Grant Rates					
	Instructional Block Grant Rate [IBG] per ANB					149.77
	Related Services Block Grant Rate [RSBG] per ANB					49.92
	Threshold to Determine Disproportionate Costs					1.531080481
	Special Education Allowable Cost Payments					
*a.	Instructional Block Grant Entitlement [IBG rate X ANB]					36,993.19
*b.	Related Services Block Grant Entitlement [RSBG rate X ANB]					12,330.24
c.	Reimbursement for Disproportionate Costs					35,202.32
*d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]					84,525.75
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)					
*e.	Related Services Block Grant Entitlement (Paid Directly to Coop)					N/A
	Required Local Match					
*f(i).	District's Required Match for IBG [7a X 0.33]					12,207.75
f(ii).	District's Required Match for RSBG [7b X 0.33]					4,068.98
*f(iii).	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]					N/A
*f(iv).	Total Required Local Match To Avoid Reversions					
	[7f(i) + 7f(ii) + 7f(iii)]					16,276.73
	Minimum Special Education Budget To Avoid Reversions					
*g.	Minimum Special Education Budget to Avoid Reversions					
	[7a + 7b + 7f(iv)]					65,600.16

County: 44 Rosebud  
District: 0797 Colstrip H S

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	0.00	179,813.54	0.00
b. FY2007-2008 amount to avoid reversion	0.00	59,962.72	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	0.00	35,202.32	0.00

#### 8. FY2010 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	88%
*b. BASE Budget	1,597,801.21
*c. Maximum Budget Limit	1,982,293.07
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	2,174,125.05
*e. Highest Budget With A Vote	2,728,805.92
*f. Highest Voted Amount (8e-8d)	554,680.87

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	1,616,421.21
*b. FY 2008-2009 Maximum Budget	1,995,052.33
*c. FY 2008-2009 ANB	251
*d. FY 2008-2009 Adopted General Fund Budget	2,723,424.76
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	576,323.84

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	99,226,986	99,226,986
b. FY 2008-09 County ANB (Budgeted)	1,233	614
c. County Retirement Mill Value per ANB	80.48	161.61
<b>District</b>		
d. Tax Year 2008 District Taxable Value	N/A	90,630,187
e. FY 2008-09 District ANB (Budgeted)	N/A	251
f. District Debt Service Mill Value Per ANB	N/A	361.08
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 44 Rosebud  
District: 0797 Colstrip H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(b)	2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93
<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	N/A	33.93
(b)	2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	615,366.72
(c)	40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	N/A	34,264.48
(d)	District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	N/A	22,041,986.62
(e)	District taxable valuation (Tax Year 2008)***	N/A	90,630,187
(f)	If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	0.00

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted.





# PRELIMINARY BUDGET DATA SHEET

## FY 2009-2010

**County:** 44 Rosebud

**District:** 0800 Ashland Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

1. CERTIFIED ANB		FY 2009-2010		3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 ASHLAND K-6	53	21,922.00	249,672.40	54	21,922.00	254,377.80*
M1 ASHLAND 7-8	9	62,083.00	54,315.00	11	62,083.00	66,379.50*
2. * DIRECT STATE AID .....						180,928.75
3. Quality Educator .....						21,494.77
4. At Risk Student .....						9,538.43
5. Indian Education For All .....						1,326.00
6. American Indian Achievement Gap .....						8,600.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB .....						149.77
Related Services Block Grant Rate [RSBG] per ANB .....						49.92
Threshold to Determine Disproportionate Costs .....						1.531080481
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						9,285.74
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						3,095.04
c. Reimbursement for Disproportionate Costs .....						12,928.71
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						25,309.49
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33] .....						3,064.29
f(ii). District's Required Match for RSBG [7b X 0.33] .....						1,021.36
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						N/A
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						4,085.65
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						16,466.43

County: 44 Rosebud  
District: 0800 Ashland Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures	58,887.41	0.00	0.00
Total K-12 expenditures prorated by FY08 ANB			
b. FY2007-2008 amount to avoid reversion	17,350.91	0.00	0.00
c. Reimbursement for disproportionate costs	12,928.71	0.00	0.00
If (a-b) > 0 and a > (b * 1.531080481 ) then			
[a - (b * 1.531080481)] * 0.4			

#### 8. FY2010 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	400,202.33
*c. Maximum Budget Limit	496,340.48
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	489,333.43
*e. Highest Budget With A Vote	504,840.84
*f. Highest Voted Amount (8e-8d)	15,507.41

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	415,492.10
*b. FY 2008-2009 Maximum Budget	515,009.90
*c. FY 2008-2009 ANB	68
*d. FY 2008-2009 Adopted General Fund Budget	504,623.20
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	89,131.10

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	99,226,986	99,226,986
b. FY 2008-09 County ANB (Budgeted)	1,233	614
c. County Retirement Mill Value per ANB	80.48	161.61
<b>District</b>		
d. Tax Year 2008 District Taxable Value	763,111	N/A
e. FY 2008-09 District ANB (Budgeted)	68	N/A
f. District Debt Service Mill Value Per ANB	11.22	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 44 Rosebud  
 District: 0800 Ashland Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(b)	2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93
<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	20.85	N/A
(b)	2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	149,267.92	N/A
(c)	40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	9,964.50	N/A
(d)	District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	3,319,995.96	N/A
(e)	District taxable valuation (Tax Year 2008)***	763,111	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	2,557.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted.



# PRELIMINARY BUDGET DATA SHEET

## FY 2009-2010

**County:** 44 Rosebud

**District:** 1230 Lame Deer H S

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

1. CERTIFIED ANB		FY 2009-2010		3 Year Avg ANB			
			*Basic	*Per ANB		*Basic	*Per ANB
*Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	LAME DEER HS 9-12	162	243,649.00	971,473.50	175	243,649.00	1,048,862.50*
2.	* DIRECT STATE AID .....						577,752.64
3.	Quality Educator .....						55,966.72
4.	At Risk Student .....						33,204.86
5.	Indian Education For All .....						3,570.00
6.	American Indian Achievement Gap .....						30,600.00
7.	SPECIAL EDUCATION FUNDING (FY2009-2010):						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status? .....						Yes
	Block Grant Rates						
	Instructional Block Grant Rate [IBG] per ANB .....						149.77
	Related Services Block Grant Rate [RSBG] per ANB .....						49.92
	Threshold to Determine Disproportionate Costs .....						1.531080481
	Special Education Allowable Cost Payments						
*a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						24,262.74
*b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						8,087.04
c.	Reimbursement for Disproportionate Costs .....						56,831.93
*d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						89,181.71
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
*e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
	Required Local Match						
*f(i).	District's Required Match for IBG [7a X 0.33] .....						8,006.70
f(ii).	District's Required Match for RSBG [7b X 0.33] .....						2,668.72
*f(iii).	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						N/A
*f(iv).	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						10,675.42
	Minimum Special Education Budget To Avoid Reversions						
*g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						43,025.20

County: 44 Rosebud  
District: 1230 Lane Deer H S

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures	0.00	211,619.31	0.00
Total K-12 expenditures prorated by FY08 ANB			
b. FY2007-2008 amount to avoid reversion	0.00	45,418.57	0.00
c. Reimbursement for disproportionate costs	0.00	56,831.93	0.00
If (a-b) > 0 and a > (b * 1.531080481 ) then			
[a - (b * 1.531080481)] * 0.4			

#### 8. FY2010 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	1,282,205.17
*c. Maximum Budget Limit	1,571,921.07
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,282,205.17
*e. Highest Budget With A Vote	1,571,921.07
*f. Highest Voted Amount (8e-8d)	289,715.90

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	1,272,159.41
*b. FY 2008-2009 Maximum Budget	1,569,703.60
*c. FY 2008-2009 ANB	184
*d. FY 2008-2009 Adopted General Fund Budget	1,272,159.41
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	0.00

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	99,226,986	99,226,986
b. FY 2008-09 County ANB (Budgeted)	1,233	614
c. County Retirement Mill Value per ANB	80.48	161.61
<b>District</b>		
d. Tax Year 2008 District Taxable Value	N/A	1,129,454
e. FY 2008-09 District ANB (Budgeted)	N/A	184
f. District Debt Service Mill Value Per ANB	N/A	6.14
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 44 Rosebud  
District: 1230 Lane Deer H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a)	Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(b)	2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93
II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a)	Statewide GTB ratio (from c above)	N/A	33.93
(b)	2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	475,151.77
(c)	40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	N/A	18,890.92
(d)	District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	N/A	16,762,868.47
(e)	District taxable valuation (Tax Year 2008)***	N/A	1,129,454
(f)	If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	15,633.00

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted.